

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Advertising</b>		
Banner tax certificate	See Permit	
Billboard tax certificate (FMC 5-319) / per Quarter	Section	
Handbill tax certificate (FMC 5-320) / per Quarter	34.00	
Advertising placement/solicitor/designer/writer ... for others	34.00	
(FMC 5-321) / Annual	21.00	
<b>Ambulance Service (FMC 6-1704)</b>		
Application fee:		
Initial / per Ambulance	50.00 + 10.00	
Renewal / per Ambulance	25.00 + 5.00	
Business tax certificate	See Business,	
	Retail	
<b>Amusement Devices</b>		
Application (FMC 6-509) / per Application	25.00	
Permit (FMC 6-507 and 6-509) / Device per Calendar Year	25.00	
Penalty (impounded device or failure to secure permit) /	10.00	
per Device	See Business,	
Business tax certificate	Retail	
<b>Apartments, 4 or more units available for rent/lease (FMC 5-304)</b>	See Business	
	,Retail	
<b>Auction</b>		
Permit (FMC 6-802)	-0-	
Jewelry auction (FMC 6-810)		
Application to City Council	-0-	
Cash deposit, refundable after conclusion of	500.00	
auction	12.00	
Investigation fee / per Day		
<b>Auctioneer</b>		
Bond requirement (FMC 6-812)	5,000.00	
Business tax certificate (FMC 5-310) / per Quarter	34.00	
Permit and application to Chief of Police	-0-	
Itinerant Auctioneer / per Day	67.00	
Violation of regulations (FMC 6-812)	250.00	
<b>Billiard Rooms</b>		
Application (FMC 7-211) / per Application	25.00	
Permit (FMC 7-213) / Annually	25.00	
Change of location (FMC 7-213) / Per Change	25.00	
Business tax certificate	See Business,	
	Retail	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Bingo</b>		
Clearances:		
Fire Department	-0-	
Planning and Inspection	-0-	
Police Department	-0-	
Permit (FMC 8-1004) / Annually	50.00	
Additional charge (California Penal Code 326.5(1)(2))		
Monthly gross revenue over \$5,000	1%	
<b>Bootblacks (FMC 5-332)</b>		
Per Quarter	7.00	
<b>Boxing Matches (FMC 5-336)</b>		
Per Exhibit	34.00	
<b>Broker</b>		
Insurance	See Professional	
Real estate	See Professional,	
Securities/Commodities (FMC 5-308) / Annually	Real Estate	
	34.00	
<b>Business, Retail</b> , Payable in advance, based upon average daily sales and services of previous quarter		
Prorated sales and services (FMC 5-302) - Fees are based on per Quarter basis:		
\$0.00 to \$1,250.00	0.00	
\$1,250.01 to \$3,000.00	8.50	
\$3,000.01 to \$6,000.00	12.50	
\$6,000.01 to \$9,000.00	17.00	
\$9,000.01 to \$12,000.00	22.25	
\$12,000.01 to \$15,000.00	25.25	
\$15,000.01 to \$18,000.00	29.50	
\$18,000.01 to \$21,000.00	33.75	
\$21,000.01 to \$24,000.00	37.00	
\$24,000.01 to \$27,000.00	40.00	
\$27,000.01 to \$30,000.00	43.00	
<b>Business, Retail (continued)</b>		
\$30,000.01 to \$35,000.00	50.00	
\$35,000.01 to \$40,000.00	56.00	
\$40,000.01 to \$45,000.00	60.00	
\$45,000.01 to \$50,000.00	63.00	
\$50,000.01 to \$55,000.00	70.00	
\$55,000.01 to \$60,000.00	76.00	
	86.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
--	----------------	-------------

\$60,000.01 to \$70,000.00	95.00	
\$70,000.01 to \$80,000.00	106.00	
\$80,000.01 to \$90,000.00	116.00	
\$90,000.01 to \$100,000.00	132.00	
\$100,000.01 to \$115,000.00	153.00	
\$115,000.01 to \$130,000.00	174.00	
\$130,000.01 to \$150,000.00	200.00	
\$150,000.01 to \$175,000.00	232.00	
\$175,000.01 to \$200,000.00	263.00	
\$200,000.01 to \$225,000.00	295.00	
\$225,000.01 to \$250,000.00	327.00	
\$250,000.01 to \$275,000.00	353.00	
\$275,000.01 to \$300,000.00	400.00	
\$300,000.01 to \$350,000.00	442.00	
\$350,000.01 to \$400,000.00	479.00	
\$400,000.01 to \$450,000.00	516.00	
\$450,000.01 to \$500,000.00	547.00	
\$500,000.01 to \$550,000.00	574.00	
\$550,000.01 to \$600,000.00	600.00	
\$600,000.01 to \$650,000.00		
\$650,000.01 and over	600.00 + .93	
Each \$1,000 or fraction over \$650,000 per quarter	21,200.00	
Maximum / per Year		

**Business, Wholesale**, payable in advance based upon average daily sales of previous quarter.

Prorated sales (FMC 5-302) - Fees are based on a per Quarter basis:

\$0.00 to \$1,250.00	0.00	
\$1,250.01 to \$3,000.00	7.50	
\$3,000.01 to \$6,000.00	8.50	
\$6,000.01 to \$9,000.00	9.50	
\$9,000.01 to \$12,000.00	11.50	

<b>Business, Wholesale (continued)</b>	13.75	
\$12,000.01 to \$15,000.00	17.00	
\$15,000.01 to \$18,000.00	19.00	
\$18,000.01 to \$21,000.00	22.00	
\$21,000.01 to \$24,000.00	24.00	
\$24,000.01 to \$27,000.00	27.00	
\$27,000.01 to \$30,000.00	31.00	
\$30,000.01 to \$35,000.00	36.00	
\$35,000.01 to \$40,000.00	40.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
\$40,000.01 to \$45,000.00	45.00	
\$45,000.01 to \$50,000.00	50.00	
\$50,000.01 to \$55,000.00	54.00	
\$55,000.01 to \$60,000.00	63.00	
\$60,000.01 to \$70,000.00	72.00	
\$70,000.01 to \$80,000.00	81.00	
\$80,000.01 to \$90,000.00	90.00	
\$90,000.01 to \$100,000.00	103.00	
\$100,000.01 to \$115,000.00	116.00	
\$115,000.01 to \$130,000.00	132.00	
\$130,000.01 to \$150,000.00	158.00	
\$150,000.01 to \$175,000.00	179.00	
\$175,000.01 to \$200,000.00	206.00	
\$200,000.01 to \$225,000.00	232.00	
\$225,000.01 to \$250,000.00	253.00	
\$250,000.01 to \$275,000.00	274.00	
\$275,000.01 to \$300,000.00	311.00	
\$300,000.01 to \$350,000.00	342.00	
\$350,000.01 to \$400,000.00	374.00	
\$400,000.01 to \$450,000.00	400.00	
\$450,000.01 to \$500,000.00	427.00	
\$500,000.01 to \$550,000.00	448.00	
\$550,000.01 to \$600,000.00	458.00	
\$600,000.01 to \$650,000.00		
\$650,000.01 and over		
Each \$1,000 or fraction over \$650,000 per	458.00 + .71	
quarter	15,564.00	
Maximum / per Year		
<b>Card Room Annual Permit Fee (FMC 7-542)</b>		405
Annually	500.00	01/03
Delinquent payment penalty for late card room	10.00 per day	
permit renewal payments up to a maximum		
\$300.00.		
<b>Card Room Application Fee [FMC 7-513(a)]</b>	Actual hourly rates plus fringe	
Requires initial deposit of \$15,000 upon filing of	and all actual (out-of-pocket)	
application, for the purpose of paying investigation costs.	expenses.	
If actual costs incurred exceed amount of deposit,		
applicant will be required to provide additional deposit(s) in		
the amount of \$15,000.		

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Card Room Employee Work Permit [FMC 7-513(c)]</b>		
Application for permit	100.00	
Annual renewal	50.00	
Permit/Existing Card Room (as of 01/01/94) / Annually	25.00	
<b>Card Room Gross Revenue Permit Fee (FMC 7-453)</b>		
<u>Monthly Gross Revenue</u>	<u>Monthly</u>	
\$0 - 800,000	9%	
\$800,001 - 1,000,000	10%	
\$1,000,001 - 1,200,000	11%	
\$1,200,001 - 1,400,000	12%	
\$1,400,001+	13%	
<b>Card Room Pointholders and Key Management Employees Application Fee [FMC 7-513(b)]</b>		
Requires initial deposit of \$10,000 upon filing of application, for the purpose of paying investigation costs. If actual costs incurred exceed amount of deposit, applicant will be required to provide additional deposit(s) in the amount of \$10,000.	Actual hourly rates plus fringe and all actual (out-of-pocket) expenses	
Business tax certificate	See Business, Retail	
<b>Carnival, Street (FMC 5-314)</b>		
Event / per day	3.00	
<b>Chance, Exhibitor (FMC 5-315)</b>		
Feat of chance or skill (does not apply to circuses, fairs, or carnivals)		
Day	7.00	
Week	41.00	
Permit / per Month	161.00	
<b>Character and Handwriting Analysis (FMC 7-102)</b>		
Application for permit	-0-	
Business tax certificate	See Business, Retail	
<b>Charitable Activities</b>		
Paid promoter		
Solicitations		
Registration fee (FMC 6-702) / per Solicitation	25.00	
Business tax certification	See Business, Retail	
Paid promoter for charitable activities charging admissions (FMC 5-340)		
Business tax certificate / Promoter per quarter	267.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Circus</b>		328
Business tax certificate (FMC 5-313) / per week or fraction	267.00	06/96
Parade on public street / per day	67.00	
Sideshow, circus (after show) (FMC 5-313)		
Admission \$.10 or less / per event per day	17.00	
Admission over \$.10 / per event per day	34.00	
<b>Consultant</b>		
Professional	See Professional	
Nonprofessional	See Business, Retail	
<b>Contractor (FMC 5-305)</b>		
Each \$1,000 or fraction over \$25,000 / annual or fraction	67.00 + .50	
Maximum / per Year	6,230.00	
<b>Dances (FMC 5-333; 7-306.7, -308, -311, -313, -333)</b>		
Café Dance Class A		
Application	25.00	
Permit / per quarter or fraction	25.00	
Business tax certificate	25.00	
Commercial Dance Class C		
Application	25.00	
Permit, non-renewable / per week	25.00	
Business tax certificate / per dance	7.00	
Promoter option permit / per quarter or fraction	25.00	
Public Dance Hall Class C		
Application	25.00	
Permit / per quarter or fraction	25.00	
Business tax certificate		
Dance	7.00	
Quarter	34.00	

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
--	----------------	-------------

#### **Dances (continued)**

School Student Groups Class B(2)		
Application	25.00	
Permit, non-renewable / per week	25.00	
Business tax certificate / per dance	7.00	
Social Dances Not Open to Public Class B(1)		
Application	25.00	
Permit, non renewable / per week	25.00	
Permit, renewable / per quarter or fraction	25.00	
Business tax certificate		
Dance	7.00	
Quarter	34.00	
Street Dances (Non-Profit Organization)		
Preapplication--Traffic Engineer (35 days in advance)	-0-	
Application	25.00	
Clean-up and debris removal if not performed by sponsoring group within 12 hours	City cost + regular disposal rates	
Street Dances (Public or Private)		
Preapplication--Traffic Engineer (35 days in advance)	-0-	
Application	25.00	
Permit / per week	25.00	
Business tax certificate	25.00	
Clean-up and debris removal if not performed by sponsoring group within 12 hours	See Business, Retail City cost + regular disposal rates	

#### **Delivery Routes (FMC 5-341)**

1 ton or less / per vehicle per quarter	14.00
Over 1 ton but less than 2 tons / per vehicle per quarter	17.00
2 tons or more / per vehicle per quarter	21.00

NOTE: Provision on this Section shall not apply to producers of foodstuffs who offer their own products.

<b>Designer</b>	See Business, Retail
-----------------	-------------------------

<b>Detective</b>	See Business, Retail
------------------	-------------------------

<b>Directory/Sales (FMC 5-311)</b>	
Per person / per annum	34.00

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Draftsman</b>	See Business, Retail	
<b>Entertainment, Public</b> (excluding dances and circuses, fairs & carnivals) (FMC 5-312)		
Day	14.00	
Month	27.00	
Over one month	See Business, Retail	
<b>Fair, Agricultural</b> (FMC 5-313.1)		
Carnival type concessionaires	See Carnivals	
Other concessions / per day	7.00	
Each/30 day period	27.00	
Promoter option / per month or fraction	9,607.00	
<b>Financing</b> (FMC 5-317.1)		
Per quarter	51.00	
<b>Funeral Escort</b> (FMC 10-2207)		
Application	25.00	
Permit / per annum	25.00	
Business tax certificate	See Business, Retail	
<b>Galleries</b>		
Art galleries	See Business, Retail	
Shooting galleries (FMC 5-318) / per quarter	14.00	
<b>Housemoving</b>	See Contractor	
<b>Itinerant Vendor</b> (FMC 5-338)		
(Operating from fixed location)		
Temporary business not otherwise covered		
1 - 90 days		
Day	14.00	
Month	134.00	
<b>Junk Dealer</b> (FMC 5-335)		
Annually	27.00	
<b>Lapidary</b>	See Business, Retail	
<b>License Fee (FMC 5-105)</b>		
Application (all occupational licenses)	10.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]



# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### **BUSINESS TAX AND PERMIT REQUIREMENTS**

<b><u>Fee Description &amp; Unit/Time</u></b>	<b><u>Current</u></b>	<b><u>Amnd</u></b>
<b>Liquidation Sales</b> (FMC 6-1401) Permit / per each \$1,000 of submitted inventory	25.00 + 2.00	
<b>Lithographer</b>	See Business, Retail	
<b>Market</b> (FMC 5-308.1) Public market 5 stalls or more leased or rented to peddlers / per quarter	34.00	
<b>Massage Business</b> (FMC 6-1803, 1804, 1810) Application for permit Fingerprint charge: City of Fresno / per card State of California rate / per set  Business tax certificate Permit / per annum Masseur/masseuse permits as required for employees	10.00 32.00   See Business, Retail 50.00	
<b>Masseur/Masseuse</b> (FMC 6-1811) Application for permit Fingerprint charge: City of Fresno / per card State of California rate / per set Permit / per annum	10.00 32.00 25.00	
<b>Merchandise Peddler</b> selling on City streets and sidewalks) (FMC 5-328, 11-111) Business tax certificate / per month Permit (sale of food and drinks) / per month Cash bond (sale of food and drinks) With initial application	27.00 10.00 500.00	
<b>Merry-Go-Round/Similar Devices</b> (excluding street carnivals) (FMC 5-316) Day Month Annual Permanent and solely for children Per quarter	7.00 27.00 134.00 16.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### **BUSINESS TAX AND PERMIT REQUIREMENTS**

<b><u>Fee Description &amp; Unit/Time</u></b>	<b><u>Current</u></b>	<b><u>Amnd</u></b>
<b>Museums</b> (FMC 5-337) Per month	41.00	
<b>Noise Amplification</b> (FMC 8-310) Application to City Manager and Chief of Police / per event	10.00	
<b>Painter, House Numbers on Curb</b> (FMC 6-1506) Surety bond	500.00	
Business tax certificate	See Business, Retail	
<b>Parade</b> (FMC 11-905)	See Special Event	
<b>Patrol, Private</b> (FMC 6-1202, 1204) Application for permit Fingerprint charge: City of Fresno / per card	10.00	
Business tax certificate Permit fee / per annum	See Business, Retail 10.00	
<b>Pawn Shop Operator</b> (FMC 5-317, 6-612) Application for permit Fingerprint charge: City of Fresno / per card State of California rate / per set	10.00 32.00	
Business tax certificate / per quarter	67.00	
<b>Peddler</b> (FMC 5-328, 329, 334, 11-111) Fraternal, social or charitable during State Convention (not open to the public) Convention period plus 2 days prior	134.00	
Business Tax Certificate Person / per month Person / per day	27.00 7.00	
Application Permit (Mobile Food Vendor) / per month Cash Bond (Mobile Food Vendor) With/initial application	25.00 10.00 500.00	
Stock and bond Person / per quarter	67.00	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Penalties</b> (FMC 5-110 a, b, c)		
Delinquent payment of business tax or deficiency determination (underpayment):		
1 to 31 days past due	20%	
32 to 61 days past due	additional 20%	
62 days or more (failure to file)	additional 20%	
Deficiency Determination (failure to file):		
Negligent disregard	20%	
Intentional disregard	35%	
Fraud	50%	
<b>Photographer, Transient</b> (FMC 5-309)		
Business tax certificate		
Person / per day	7.00	
Person / month or fraction	27.00	
Bond requirement	1,000.00	
<b>Professional</b> (excluding real estate) (FMC 5-306)		
Fees shall not be prorated and shall apply to each designated professional based on aggregate years engaged in practice in the City of Fresno.		
Quarter	97.00	
Year	388.00	
Alternate Election	19.00	
Gross receipts/quarter/license	+0.3%	
Maximum Tax on Gross Receipts		
Year / per firm	6,230.00	
<b>Professional (continued):</b>		
Professional shall include:		
Accountant, Certified Public Accountant (CPA)		
Actuary		
Adjuster, Insurance		
Analyst		
Appraiser		
Archaeologist		
Architect		
Attorney at Law		
Audiologist		
Bacteriologist		
Broker, Insurance		
Chiropractor/Chiropodist		
Consultant, Professional		
Counselor		
Dental Hygienist		

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
Dentist		
Engineer		
Landscape Architect		
Metallurgist		
Mortician		
Nurse		
Oculist		
Optician/Optometrlist		
Osteopath/Osteopathist		
Pharmacist		
Physical Therapist		
Physician		
Podiatrist		
Psychologist/Psychiatrist		
Shorthand Reporter, Certified		
Speech Pathologist/Therapist		
Surgeon		
Surveyor		
Veterinarian		
X-Ray Technician		
<b>Professional, Real Estate (FMC 5-306)</b>		
Option 1 - Gross receipts tax		
.002 x gross receipts year, minimum	35.00	
Maximum tax on gross receipts / per year per firm	6,230.00	
Option 2 - Flat tax		
Designated broker		
Quarter	97.00	
Year	388.00	
Other licensee's (each)		
Quarter	19.00	
Year	73.00	
<b>Promoter (FMC-5-345)</b>		
Charitable Activities	See Charitable Activities	
Commercial / per day	10.00	
Manned booth/exhibit without city business license	5.00	
Booth per day		
Manned booth/exhibit with city business license	-0-	
Booth per day		
<b>Real Estate Office</b>	See Professional, Real Estate	

*All fees effective 07/01/04 unless otherwise noted*

**MFS Amendment #415 (June 2004)** [02/03/05(11:10am)]

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### **BUSINESS TAX AND PERMIT REQUIREMENTS**

<b><u>Fee Description &amp; Unit/Time</u></b>	<b><u>Current</u></b>	<b><u>Amnd</u></b>
<b>Rooming House/(H) Motel Operator (FMC 6-108)</b>		
Application	25.00	
Permit		
Permit/Active Manager	25.00	
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
*    The above fees are administered by the Fresno Police Dept		
Business tax certificate	See Business, Retail	
<b>Second Hand Dealer (FMC 6-612, 5-302)</b>		
Application for permit		
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate	See Business, Retail	
<b>Soliciting Business, General (FMC 5-331)</b>		
Person / per day	3.00	
Person / per month	14.00	
<b>Solicitation, Charitable</b>	See Charitable Activities	
<b>Special Event (FMC 11-904, 905)</b>		
Application	25.00	
Permit / per event	25.00	
<b>Stock and Produce Exchange (FMC 5-342)</b>		
Company / per quarter	67.00	

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Taxicab Company</b> (FMC 6-904, 919)		
Application / per cab	25.00	
Business tax certificate	See Business,	
Permit--general city	Retail	
Quarter	75.00	
Semi-annual	125.00	
Year	225.00	
Refund for denied permit / per application	-0-	
Replacement permit	75.00	
Permit, Fresno Air Terminal (general city permit prerequisite)		
Per cab per year	-0-	
Reinspection / per cab	15.00	
Rescheduled inspection / per cab	25.00	
<b>Taxicab Driver</b> (FMC 6-907, 5-302)		
Application	25.00	
Permit (and replacement) / per annum	25.00	
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate	See Business,	
	Retail	
<b>Transporting for Hire</b> (FMC 5-339)		
Freight/Passenger (from city to point outside city) defined route, non-stop between points		
Vehicle / per day	3.00	
Annual	14.00	
<b>Water Supplier</b> (FMC 5-343)		
Per quarter	134.00	
<b>Wrestling Matches</b> (FMC 5-336)		
Per exhibition	34.00	

### LOCAL TAXES/ASSESSMENTS

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Admissions Tax</b>	0%	
Repealed, effective July 1, 1991. (FMC, Chapter 4, Article 7)		

# CITY OF FRESNO MASTER FEE SCHEDULE

## FINANCE DEPARTMENT

### **Fee In Lieu of Local Taxes**

1%

This fee will apply to the following operations [Assessed value,  
as defined in FMC Section 4-801(a)]:

- Sewer Maintenance
- Wastewater Management
- Solid Waste Management
- Water Division
- Community Sanitation
- Transit

### **Transient Occupancy Tax (Room Tax)** (FMC, Chapter 4, Article 6)

12%